

EXHIBIT C

EXHIBIT C1**Lordstown Motors Corp., et al.****Case No. 23-10831****Audit Services**

October 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Scott Stelk	10/03/23	Partner review, as of 10/03/23, of purchase sale agreement, concurrently considering audit implications.	1.1	\$ 500	\$ 550.00
Scott Stelk	10/16/23	(0.5) Partner review, as of 10/16/23, of September month end close.	0.5	\$ 500	\$ 250.00
Scott Stelk	10/16/23	0.5 Discussion with CFO on update, as of 10/16/23, on Lordstown plans.	0.5	\$ 500	\$ 250.00
Melina Lynn	10/17/23	Documented Refinitiv.com reports of stock ratings / financial reports from market analysts that reference Lordstown Motors Corp in order to analyze, as of 10/17/23, how the company is comparing to market trends.	0.4	\$ 250	\$ 100.00
Melina Lynn	10/17/23	Document a summary of Q3 SEC filing reports from sec.gov/Edgar that Lordstown Motors Corp. have published to gain insight into changes / updates to disclosures from the company during the quarter.	0.7	\$ 250	\$ 175.00
Sarah Pencak	10/18/23	(0.2) Began calculation of updated materiality for the quarter using updated YTD expenses for the purposes of identifying fluctuations within the quarterly analytics.	0.2	\$ 300	\$ 60.00
Melina Lynn	10/18/23	(0.3) Meeting to discuss status, as of 10/18/23, of Q3 test work to align with the client's filing deadline and to set expectations for Lordstown Q3 test work procedures with S. Pencak, D. Varnish, M. Lynn (KPMG).	0.3	\$ 250	\$ 75.00
Sarah Pencak	10/18/23	(0.3) Meeting to discuss status, as of 10/18/23, of Q3 test work to align with the client's filing deadline and to set expectations for Lordstown Q3 test work procedures with S. Pencak, D. Varnish, M. Lynn (KPMG).	0.3	\$ 300	\$ 90.00
Melina Lynn	10/18/23	Review, as of 10/18/23, the Board of Directors minutes from A. Ciccone, (Lordstown) to gain insight into changes / updates to disclosures from Lordstown during the quarter, concurrently documenting for upload into the Q3 Audit file.	0.5	\$ 250	\$ 125.00
Melina Lynn	10/19/23	Drafted Q3 independence email to all KPMG professionals who are performing services for the Lordstown audit.	0.3	\$ 250	\$ 75.00
Scott Stelk	10/19/23	(0.5) Review, as of 10/19/23, of technical accounting related to Lordstown Motors Corp bankruptcy including the impact of their plan on Q3 reporting.	0.5	\$ 500	\$ 250.00

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Sarah Pencak	10/20/23	(0.1) Continue, as of 10/20/23, to finalize calculation of updated materiality for the quarter using updated YTD expenses for the purposes of identifying fluctuations within the quarterly analytics.	0.1	\$ 300	\$ 30.00
Sara Rufo	10/20/23	(0.2) Meeting to discuss Q3 materiality to finalize KPMG approach and set thresholds for identifying fluctuations within the quarterly analytics with S. Rufo, S. Pencak (KPMG).	0.2	\$ 400	\$ 80.00
Sarah Pencak	10/20/23	(0.2) Meeting to discuss Q3 materiality to finalize KPMG approach and set thresholds for identifying fluctuations within the quarterly analytics with S. Rufo, S. Pencak (KPMG).	0.2	\$ 300	\$ 60.00
Melina Lynn	10/20/23	Populate Q3 account balances in order to compare this quarter to prior quarters and prior year.	0.5	\$ 250	\$ 125.00
Melina Lynn	10/20/23	Obtained trial balance from LMC management, concurrently breaking out accounts by presentation to show account totals.	1.8	\$ 250	\$ 450.00
Scott Stelk	10/23/23	(0.5) Continue, as of 10/23/23, review of technical accounting related to Lordstown Motors Corp bankruptcy including the impact of their plan on Q3 reporting.	0.5	\$ 500	\$ 250.00
Bradley Lancy	10/23/23	(0.5) Meeting with S. Rufo, M. Schierholt, B. Lancy, M. Liang (KPMG) to discuss the audit engagement team's questions related to reorganization and assets held for sale accounting.	0.5	\$ 500	\$ 250.00
Memory Liang	10/23/23	(0.5) Meeting with S. Rufo, M. Schierholt, B. Lancy, M. Liang (KPMG) to discuss the audit engagement team's questions related to reorganization and assets held for sale accounting.	0.5	\$ 470	\$ 235.00
Sara Rufo	10/23/23	0.5 Senior Manager review, as of 10/23/23, of Q3 review materiality calculation along with the accompanying memo.	0.5	\$ 400	\$ 200.00
Sara Rufo	10/24/23	(0.5) Meeting with KPMG AAS team to discuss assisting the engagement team with some bankruptcy related questions based on their experience given the unique nature of Lordstown Motors Corp with S. Rufo, M. Schierholt, B. Lancy, M. Liang (KPMG).	0.5	\$ 400	\$ 200.00
Melina Lynn	10/24/23	(0.5) Populate Q3 account amounts into the balance sheet analytics to compare to prior years, concurrently describing the cause of the change.	0.5	\$ 250	\$ 125.00
Sara Rufo	10/24/23	(0.5) Senior Manager review, as of 10/24/23, of Q3 legal confirmations as part of required Q3 review procedures prior to sending to external law firms.	0.5	\$ 400	\$ 200.00

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Name	Date	Description	Hours	Rate	Amount
Sarah Pencak	10/24/23	(0.7) Drafted legal letters to be sent to both internal and external counsel for the purpose of confirming legal consultation / representation provided as part of our quarterly procedures.	0.7	\$ 300	\$ 210.00
Memory Liang	10/24/23	(0.7) Research, as of 10/24/23, prior SEC 10-K / 10-Q filings for disclosure examples with similar fact patterns as Lordstown (i.e., filers in Chapter 11 bankruptcy with signed asset sale agreements but the sale was not yet approved by the Court).	0.7	\$ 470	\$ 329.00
Melina Lynn	10/24/23	(1.9) Continue, from earlier on 10/24/23, to populate Q3 account amounts into the income statement analytics to compare to prior years, concurrently describing the cause of the change.	1.9	\$ 250	\$ 475.00
Dan Varnish	10/25/23	(0.5) Meeting to discuss status, as of 10/25/23, of Q3 test work to determine test work priorities and if KPMG is on track to meet the client's filing deadline and to set expectations for Lordstown Q3 test work procedures with S. Rufo, S. Pencak, D. Varnish (KPMG).	0.5	\$ 300	\$ 150.00
Sarah Pencak	10/25/23	(0.5) Meeting to discuss status, as of 10/25/23, of Q3 test work to determine test work priorities and if KPMG is on track to meet the client's filing deadline and to set expectations for Lordstown Q3 test work procedures with S. Rufo, S. Pencak, D. Varnish (KPMG).	0.5	\$ 300	\$ 150.00
Sarah Pencak	10/26/23	(0.2) Sent legal letters to both internal and external counsel in order to confirm legal consultation / representation provided as part of quarterly procedures.	0.2	\$ 300	\$ 60.00
Melina Lynn	10/26/23	Compiled a list of questions for Lordstown management over the changes referenced in the balance sheet / income statement analytics.	0.8	\$ 250	\$ 200.00
Dan Varnish	10/27/23	(0.5) Review Q3 income statement / balance sheet analytics, as of 10/27/23, based on updated quarter balances received from Lordstown management.	0.5	\$ 300	\$ 150.00
Dan Varnish	10/27/23	(1.5) Incorporate balances into the Q3 cash flow analytics based on updated quarter balances received from Lordstown management.	1.5	\$ 300	\$ 450.00
Sara Rufo	10/27/23	(2.0) Senior Manager review, as of 10/27/23, of Q3 workpaper documentation including independence, entity and environment updates as required for Q3 review procedures.	2.0	\$ 400	\$ 800.00

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Name	Date	Description	Hours	Rate	Amount
Melina Lynn	10/31/23	Rolled forward independence consideration from last quarter as most KPMG professionals involved in Lordstown Q2 audit are included on Q3 procedures.	0.2	\$ 250	\$ 50.00
Dan Varnish	10/31/23	(0.5) Meeting to discuss the Q3 Lordstown Audit Committee review slide deck to be presented to Lordstown Audit Committee closer to the anticipated file date with S. Rufo, D. Varnish (KPMG).	0.5	\$ 300	\$ 150.00
Melina Lynn	11/01/23	Updated, as of 11/01/23, independence consideration responses, concurrently drafting follow up emails to KPMG professionals who did not respond.	0.1	\$ 250	\$ 25.00
Melina Lynn	11/01/23	(0.2) Review, as of 11/01/23, Refinitive.com to determine if analysts wrote a report about Lordstown, concurrently update documentation related to the reports.	0.2	\$ 250	\$ 50.00
Melina Lynn	11/01/23	(0.3) Reviewed, as of 11/01/23, SEC.gov for current filings, concurrently documenting the most current filings from Lordstown Motors Corp to gain insight into changes / updates to disclosures from Lordstown during the quarter.	0.3	\$ 250	\$ 75.00
Mark Schierholt	11/01/23	(0.5) Meeting to discuss Lordstown future plans as a company and the impact on audit plan with S. Stelk, M. Schierholt, S. Rufo, S. Pencak, D. Varnish (KPMG).	0.5	\$ 450	\$ 225.00
Sara Rufo	11/01/23	(0.5) Meeting to discuss Lordstown future plans as a company and the impact on audit plan with S. Stelk, M. Schierholt, S. Rufo, S. Pencak, D. Varnish (KPMG).	0.5	\$ 400	\$ 200.00
Sarah Pencak	11/01/23	(0.5) Meeting to discuss Lordstown future plans as a company and the impact on audit plan with S. Stelk, M. Schierholt, S. Rufo, S. Pencak, D. Varnish (KPMG).	0.5	\$ 300	\$ 150.00
Dan Varnish	11/01/23	(0.5) Meeting to discuss the Q3 Lordstown Audit Committee review slide deck to be presented to Lordstown Audit Committee closer to the anticipated file date and to review, as of 11/01/23, the slide deck and update same accordingly based on feedback from parties on the call with S. Stelk, S. Rufo, D. Varnish (KPMG).	0.5	\$ 300	\$ 150.00

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Sara Rufo	11/01/23	(0.5) Meeting to discuss the Q3 Lordstown Audit Committee review slide deck to be presented to Lordstown Audit Committee closer to the anticipated file date and to review, as of 11/01/23, the slide deck and update same accordingly based on feedback from parties on the call with S. Stelk, S. Rufo, D. Varnish (KPMG).	0.5	\$ 400	\$ 200.00
Dan Varnish	11/01/23	(1.0) Updated, as of 11/01/23, Lordstown Audit Committee PowerPoint presentation based on comments from KPMG Manager.	1.0	\$ 300	\$ 300.00
Melina Lynn	11/02/23	Documented responses from the independence consideration email to upload same into Lordstown audit file in KCw.	0.3	\$ 250	\$ 75.00
Sara Rufo	11/02/23	0.5 Email correspondence with Lordstown Controller to discuss Q3 status / questions, as of 11/02/23, from engagement team.	0.5	\$ 400	\$ 200.00
Sara Rufo	11/02/23	Senior Manager review, as of 11/02/23, of Q3 workpaper documentation including updated Audit Committee presentation deck as part of required review procedures.	0.5	\$ 400	\$ 200.00
Sara Rufo	11/03/23	(0.5) Meeting with Lordstown Controller to discuss Q3 status, as of 11/03/23, and questions from engagement team with S. Rufo (KPMG) and M. Port (Lordstown).	0.5	\$ 400	\$ 200.00
Melina Lynn	11/03/23	(0.6) Reviewed, as of 11/03/23, Lordstown balance sheet account fluctuations from quarter to quarter / year to date over balance sheet accounts as part of Q3 review procedures to confirm we understood reason for any significant fluctuations.	0.6	\$ 250	\$ 150.00
Melina Lynn	11/03/23	(1.3) Reviewed, as of 11/03/23, Lordstown income statement account fluctuations from quarter to quarter / year to date over balance sheet accounts as part of Q3 review procedures to confirm we understood reason for any significant fluctuations.	1.3	\$ 250	\$ 325.00
Melina Lynn	11/06/23	Continue, as of 11/06/23, to draft independence consideration email to new KPMG professional who will provide services to Lordstown audit, concurrently documenting responses within Lordstown audit file in KCw.	0.2	\$ 250	\$ 50.00
Melina Lynn	11/06/23	(0.3) Meeting to discuss status, as of 11/06/23, of Q3 test work in order to determine if KPMG is on track to meet the client's filing deadline with S. Rufo, S. Pencak, D. Varnish, M. Lynn (KPMG).	0.3	\$ 250	\$ 75.00

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Sara Rufo	11/06/23	(0.3) Meeting to discuss status, as of 11/06/23, of Q3 test work in order to determine if KPMG is on track to meet the client's filing deadline with S. Rufo, S. Pencak, D. Varnish, M. Lynn (KPMG).	0.3	\$ 400	\$ 120.00
Sarah Pencak	11/06/23	(0.3) Meeting to discuss status, as of 11/06/23, of Q3 test work in order to determine if KPMG is on track to meet the client's filing deadline with S. Rufo, S. Pencak, D. Varnish, M. Lynn (KPMG).	0.3	\$ 300	\$ 90.00
Mark Schierholt	11/06/23	(0.5) Call with external (S&C) and internal legal counsel to receive update, as of 11/06/23, on Lordstown ongoing legal matters with S. Stelk, M. Schierholt, S. Rufo (KPMG) and J. Croke (S&C), M. Leonard (Lordstown).	0.5	\$ 450	\$ 225.00
Sara Rufo	11/06/23	(0.5) Call with external (S&C) and internal legal counsel to receive update, as of 11/06/23, on Lordstown ongoing legal matters with S. Stelk, M. Schierholt, S. Rufo (KPMG) and J. Croke (S&C), M. Leonard (Lordstown).	0.5	\$ 400	\$ 200.00
Scott Stelk	11/06/23	(0.5) Call with external (S&C) and internal legal counsel to receive update, as of 11/06/23, on Lordstown ongoing legal matters with S. Stelk, M. Schierholt, S. Rufo (KPMG) and J. Croke (S&C), M. Leonard (Lordstown).	0.5	\$ 500	\$ 250.00
Dan Varnish	11/06/23	(0.8) Prepared the income statement analytics based on quarterly amounts provided by the Lordstown management.	0.8	\$ 300	\$ 240.00
Sara Rufo	11/06/23	0.8 Continue, as of 11/06/23, Senior Manager review of Q3 workpaper documentation; including 10-Q, AC deck as part of required review procedures.	0.8	\$ 400	\$ 320.00
Dan Varnish	11/06/23	(1.5) Prepared the cash flow analytics based on updated quarterly amounts provided by the Lordstown management.	1.5	\$ 300	\$ 450.00
Dan Varnish	11/06/23	(2.2) Prepared the balance sheet analytics based on updated quarterly amounts provided by the Lordstown management.	2.2	\$ 300	\$ 660.00
Alec Jackson	11/07/23	(1.2) Updated footnote documentation, as of 11/07/23, from Q2 files to Q3 files in order to fulfill current period requirements.	1.2	\$ 250	\$ 300.00
Melina Lynn	11/07/23	Analyzed, as of 11/07/23, the current version of the 10Q received from Lordstown management, concurrently documenting understanding of the disclosures written in the footnotes.	1.3	\$ 250	\$ 325.00

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Name	Date	Description	Hours	Rate	Amount
Scott Stelk	11/07/23	(1.5) Partner review, as of 11/07/23, of Q3 10-Q draft document along with KPMG Q3 presentation for the Audit Committee meeting.	1.5	\$ 500	\$ 750.00
Dan Varnish	11/07/23	(3.0) Perform tie out, as of 11/07/23, concurrently reconciling cash flow amounts listed on the statement of cash flows to supporting documentation based on updated quarterly amounts provided by Lordstown management.	3.0	\$ 300	\$ 900.00
Alec Jackson	11/07/23	(3.5) Perform tie out, as of 11/07/23, of Q3 trial balance line items to confirm 10Q matched the equivalent line items.	3.5	\$ 250	\$ 875.00
Melina Lynn	11/08/23	Evaluate mathematical accuracy over the current version of the 10Q, concurrently aggregating questions for Lordstown management.	0.3	\$ 250	\$ 75.00
Mark Schierholt	11/08/23	(0.5) Call with Lordstown management to discuss Q3 status, as of 11/08/23, with M. Schierholt, S. Rufo (KPMG) and B. Sauer (Deloitte), M. Port (Lordstown).	0.5	\$ 450	\$ 225.00
Sara Rufo	11/08/23	(0.5) Call with Lordstown management to discuss Q3 status, as of 11/08/23, with M. Schierholt, S. Rufo (KPMG) and B. Sauer (Deloitte), M. Port (Lordstown).	0.5	\$ 400	\$ 200.00
Alec Jackson	11/08/23	(0.6) Meeting with D. Varnish and A. Jackson (KPMG) to review, as of 11/08/23, Lordstown income statement in order to tie off Q3 items.	0.6	\$ 250	\$ 150.00
Scott Stelk	11/08/23	(1.0) Continue, as of 11/08/23, Partner review of Q3 10-Q draft document along with KPMG Q3 presentation for the Audit Committee meeting.	1.0	\$ 500	\$ 500.00
Sara Rufo	11/08/23	2.0 Continue, as of 11/08/23, Senior Manager review of Q3 workpaper documentation; including IS, BS, and CF analytics as a required procedures for quarterly review.	2.0	\$ 400	\$ 800.00
Alec Jackson	11/08/23	(3.4) Updated footnote tick marks, as of 11/08/23, for Q3 review to confirm compliance with accounting / auditing guidelines.	3.4	\$ 250	\$ 850.00
Sarah Pencak	11/09/23	(0.2) Meeting to discuss status, as of 11/09/23, of Q3 test work to determine if KPMG is on track to meet the client's filing deadline with S. Pencak, D. Varnish (KPMG).	0.2	\$ 300	\$ 60.00
Darrin Schultz	11/09/23	(0.3) Call to provide EQCR update on Q3 status, as of 11/09/23, and provide overall update on client ongoing legal matters with D. Schultz, S. Stelk, M. Schierholt, S. Rufo (KPMG).	0.3	\$ 500	\$ 150.00

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Mark Schierholt	11/09/23	(0.3) Call to provide EQCR update on Q3 status, as of 11/09/23, and provide overall update on client ongoing legal matters with D. Schultz, S. Stelk, M. Schierholt, S. Rufo (KPMG).	0.3	\$ 450	\$ 135.00
Sara Rufo	11/09/23	(0.3) Call to provide EQCR update on Q3 status, as of 11/09/23, and provide overall update on client ongoing legal matters with D. Schultz, S. Stelk, M. Schierholt, S. Rufo (KPMG).	0.3	\$ 400	\$ 120.00
Scott Stelk	11/09/23	(0.3) Call to provide EQCR update on Q3 status, as of 11/09/23, and provide overall update on client ongoing legal matters with D. Schultz, S. Stelk, M. Schierholt, S. Rufo (KPMG).	0.3	\$ 500	\$ 150.00
Sara Rufo	11/09/23	0.5 Senior Manager review, as of 11/09/23, of support provided by Lordstown management for Q3 10-Q including legal accruals / restructuring costs as required to tie out 10-Q for quarterly review.	0.5	\$ 400	\$ 200.00
Scott Stelk	11/09/23	(1.7) Partner review, as of 11/09/23, of Q3 workpaper documentation including planning, understanding the entity, board minutes.	1.7	\$ 500	\$ 850.00
Dan Varnish	11/09/23	(3.0) Perform tie out of statement of cash flows, as of 11/09/23, based on updated quarterly amounts provided by Lordstown management.	3.0	\$ 300	\$ 900.00
Alec Jackson	11/09/23	(3.5) Continue, as of 11/09/23, to update tick marks in Q3 footnotes to confirm compliance with audit requirements, concurrently performing tie out of Q3 balances.	3.5	\$ 250	\$ 875.00
Alec Jackson	11/10/23	(0.2) Meeting with A. Jackson, D. Varnish, M. Lynn, and S. Pencak (KPMG) to discuss new Q3 10Q information and tie out, as of 11/10/23, remaining footnote information to comply with audit standards.	0.2	\$ 250	\$ 50.00
Sarah Pencak	11/10/23	(0.4) Perform tie out, as of 11/10/23, of footnote 5 of the 10Q for the purposes of confirming the quarterly report is complete / accurate.	0.4	\$ 300	\$ 120.00
Sarah Pencak	11/10/23	(0.4) Perform tie out, as of 11/10/23, of footnote 6 of the 10Q for the purposes of confirming the quarterly report is complete / accurate.	0.4	\$ 300	\$ 120.00
Melina Lynn	11/10/23	Updated, as of 11/10/23, the documentation over Footnote 1 / Footnote 2 of the current version of 10Q to confirm the disclosures within are consistent with the engagement team's understanding of Lordstown.	0.4	\$ 250	\$ 100.00

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Name	Date	Description	Hours	Rate	Amount
Mark Schierholt	11/10/23	(0.5) Call with Lordstown management to discuss Q3 status, as of 11/10/23, and review support for the liabilities subject to compromise with M. Schierholt, S. Rufo (KPMG) and B. Sauer (Deloitte), M. Port (Lordstown).	0.5	\$ 450	\$ 225.00
Sara Rufo	11/10/23	(0.5) Call with Lordstown management to discuss Q3 status, as of 11/10/23, and review support for the liabilities subject to compromise with M. Schierholt, S. Rufo (KPMG) and B. Sauer (Deloitte), M. Port (Lordstown).	0.5	\$ 400	\$ 200.00
Alec Jackson	11/10/23	(0.5) Meeting with A. Jackson, D. Varnish, M. Lynn, S. Pencak, and S. Rufo (KPMG) to discuss final preparation of Q3 footnotes.	0.5	\$ 250	\$ 125.00
Sarah Pencak	11/10/23	(0.7) Perform tie out, as of 11/10/23, footnote 7 of the 10Q for the purposes of confirming the quarterly report is complete / accurate.	0.7	\$ 300	\$ 210.00
Sarah Pencak	11/10/23	(0.7) Updated the analytics, as of 11/10/23, with the most current version of the 10Q for the purpose of explaining material fluctuations from quarter to quarter.	0.7	\$ 300	\$ 210.00
Sarah Pencak	11/10/23	(0.8) Documented legal responses from external legal firms provided to KPMG for the purpose of reconciling open litigation to the Q3 10Q in order to confirm its completeness.	0.8	\$ 300	\$ 240.00
Mark Schierholt	11/10/23	(1.0) Q3 Audit Committee meeting to provide an update, as of 11/10/23, to Lordstown Audit Committee (AC) on Q3 reporting and for KPMG engagement team to provide update on status of Q3 review to the AC with S. Stelk, M. Schierholt, S. Rufo (KPMG) and D. Turetsky (White & Case), J. Spreen (Baker Hostetler), M. Port, M. Leonard, K. Feldman, J. Anderson, J. Reiss, D. Ninivaggi, A. Kroll, E. Hightower (Lordstown).	1.0	\$ 450	\$ 450.00
Sara Rufo	11/10/23	(1.0) Q3 Audit Committee meeting to provide an update, as of 11/10/23, to Lordstown Audit Committee (AC) on Q3 reporting and for KPMG engagement team to provide update on status of Q3 review to the AC with S. Stelk, M. Schierholt, S. Rufo (KPMG) and D. Turetsky (White & Case), J. Spreen (Baker Hostetler), M. Port, M. Leonard, K. Feldman, J. Anderson, J. Reiss, D. Ninivaggi, A. Kroll, E. Hightower (Lordstown).	1.0	\$ 400	\$ 400.00

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Scott Stelk	11/10/23	(1.0) Q3 Audit Committee meeting to provide an update, as of 11/10/23, to Lordstown Audit Committee (AC) on Q3 reporting and for KPMG engagement team to provide update on status of Q3 review to the AC with S. Stelk, M. Schierholt, S. Rufo (KPMG) and D. Turetsky (White & Case), J. Spreen (Baker Hostetler), M. Port, M. Leonard, K. Feldman, J. Anderson, J. Reiss, D. Ninivaggi, A. Kroll, E. Hightower (Lordstown).	1.0	\$ 500	\$ 500.00
Sara Rufo	11/10/23	2.0 Continue, as of 11/10/23, Senior Manager review of Q3 review workpaper documentation; including legal letters, concurrently performing tie out of footnotes as well as update of analytics as a required procedures for quarter review.	2.0	\$ 400	\$ 800.00
Melina Lynn	11/10/23	Based on the current version of the 10Q from Lordstown management, updated, as of 11/10/23, documentation of the face statements; inclusive of statement of cash flows, statement of stockholders' equity, income statement, balance sheet.	2.5	\$ 250	\$ 625.00
Alec Jackson	11/10/23	(2.8) Continue, as of 11/10/23, to update Q3 footnote tick marks based on new 10Q information to follow proper audit documentation.	2.8	\$ 250	\$ 700.00
Sarah Pencak	11/12/23	(0.3) Documented Lordstown management's legal log for the purpose of assessing the reasonableness of their legal accrual balance reported in their 10Q.	0.3	\$ 300	\$ 90.00
Melina Lynn	11/12/23	(0.3) Ran mathematical accuracy check over the version of the 10Q received from M. Port (Lordstown).	0.3	\$ 250	\$ 75.00
Sarah Pencak	11/12/23	(0.3) Updated, as of 11/12/23, the footnote tie outs based on the most updated version of the 10Q for the purposes of confirming the financials are complete / accurate.	0.3	\$ 300	\$ 90.00
Sarah Pencak	11/12/23	(0.7) Analyzed, as of 11/12/23, Lordstown management's Assets Held for Sale memo to confirm KPMG is in agreement over Lordstown management's assessment to categorize their assets as held for sale.	0.7	\$ 300	\$ 210.00
Sarah Pencak	11/12/23	(0.7) Analyzed, as of 11/12/23, Lordstown management's Going Concern memo to confirm KPMG is in agreement with Lordstown management's assessment over it's ability to continue as a going concern.	0.7	\$ 300	\$ 210.00

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Name	Date	Description	Hours	Rate	Amount
Melina Lynn	11/12/23	(0.7) Updated, as of 11/12/23, footnotes / financial statements to tie to current version of the trial balance, concurrently updating questions to Lordstown management.	0.7	\$ 250	\$ 175.00
Darrin Schultz	11/12/23	(2.6) Partner (SEC Reviewing Partner) review, as of 11/12/23, of Lordstown Q3 Form 10-Q document as part of KPMG's interim review procedures.	2.6	\$ 500	\$ 1,300.00
Darrin Schultz	11/12/23	(3.6) Partner (SEC Reviewing Partner) review, as of 11/12/23, of the interim review workpaper documentation as part of the interim review of Lordstown Q3 interim review of the Form 10-Q.	3.6	\$ 500	\$ 1,800.00
Dan Varnish	11/13/23	(0.2) Updated, as of 11/13/23, KPMG independence consideration workpaper, as of 11/13/23, based on KPMG Manager review comments.	0.2	\$ 300	\$ 60.00
Darrin Schultz	11/13/23	(0.3) Call for the KPMG engagement team to provide update, as of 11/13/23, to OGC and KPMG Specialist team on Lordstown with D. Schultz, S. Stelk, S. Rufo, P. Bradford, J. Warganz (KPMG).	0.3	\$ 500	\$ 150.00
Peter Bradford	11/13/23	(0.3) Call for the KPMG engagement team to provide update, as of 11/13/23, to OGC and KPMG Specialist team on Lordstown with D. Schultz, S. Stelk, S. Rufo, P. Bradford, J. Warganz (KPMG).	0.3	\$ 500	\$ 150.00
Sara Rufo	11/13/23	(0.3) Call for the KPMG engagement team to provide update, as of 11/13/23, to OGC and KPMG Specialist team on Lordstown with D. Schultz, S. Stelk, S. Rufo, P. Bradford, J. Warganz (KPMG).	0.3	\$ 400	\$ 120.00
Scott Stelk	11/13/23	(0.3) Call for the KPMG engagement team to provide update, as of 11/13/23, to OGC and KPMG Specialist team on Lordstown with D. Schultz, S. Stelk, S. Rufo, P. Bradford, J. Warganz (KPMG).	0.3	\$ 500	\$ 150.00
Sara Rufo	11/13/23	(0.4) Call with external (S&C) and internal legal counsel to receive current update, as of 11/13/23, on Lordstown with S. Stelk, M. Schierholt, S. Rufo (KPMG) and J. Croke (S&C), M. Leonard (Lordstown).	0.4	\$ 400	\$ 160.00
Scott Stelk	11/13/23	(0.4) Call with external (S&C) and internal legal counsel to receive current update, as of 11/13/23, on Lordstown with S. Stelk, M. Schierholt, S. Rufo (KPMG) and J. Croke (S&C), M. Leonard (Lordstown).	0.4	\$ 500	\$ 200.00
Ellen Russo	11/13/23	(0.4) Discussion with E. Russo and S. Stelk (KPMG) to provide an update, as of 11/13/23, on Lordstown.	0.4	\$ 765	\$ 306.00

EXHIBIT C1**Lordstown Motors Corp., et al.****Case No. 23-10831**

Audit Services

October 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Scott Stelk	11/13/23	(0.4) Discussion with E. Russo and S. Stelk (KPMG) to provide an update, as of 11/13/23, on Lordstown.	0.4	\$ 500	\$ 200.00
Dan Varnish	11/13/23	(0.5) Updated, as of 11/13/23, footnote 2 tie out based on updated financials provided by Lordstown management.	0.5	\$ 300	\$ 150.00
Melina Lynn	11/13/23	Ran mathematical accuracy over each new version of the 10Q received M. Port (Lordstown), concurrently communicating via email with Lordstown management regarding results.	0.5	\$ 250	\$ 125.00
Darrin Schultz	11/13/23	(0.6) Partner (SEC Reviewing Partner) review, as of 11/13/23, of Consultation memo related to SEC investigation.	0.6	\$ 500	\$ 300.00
Dan Varnish	11/13/23	(0.6) Updated, as of 11/13/23, footnote 1 based on updated financials provided by Lordstown management.	0.6	\$ 300	\$ 180.00
Dan Varnish	11/13/23	(0.9) Call for the KPMG engagement team to debrief on questions over the 10Q tie out and analytics and to provide appropriate update, as of 11/13/23, and answer questions with S. Rufo, S. Pencak, D. Varnish, M. Lynn (KPMG).	0.9	\$ 300	\$ 270.00
Melina Lynn	11/13/23	(0.9) Call for the KPMG engagement team to debrief on questions over the 10Q tie out and analytics and to provide appropriate update, as of 11/13/23, and answer questions with S. Rufo, S. Pencak, D. Varnish, M. Lynn (KPMG).	0.9	\$ 250	\$ 225.00
Sara Rufo	11/13/23	(0.9) Call for the KPMG engagement team to debrief on questions over the 10Q tie out and analytics and to provide appropriate update, as of 11/13/23, and answer questions with S. Rufo, S. Pencak, D. Varnish, M. Lynn (KPMG).	0.9	\$ 400	\$ 360.00
Sarah Pencak	11/13/23	(0.9) Call for the KPMG engagement team to debrief on questions over the 10Q tie out and analytics and to provide appropriate update, as of 11/13/23, and answer questions with S. Rufo, S. Pencak, D. Varnish, M. Lynn (KPMG).	0.9	\$ 300	\$ 270.00
Melina Lynn	11/13/23	Incorporated the meeting minutes from the end of last quarter to the current quarter into the audit file in order to disclose most current understanding of the company.	1.0	\$ 250	\$ 250.00
Dan Varnish	11/13/23	(1.3) Updated, as of 11/13/23, the balance sheet tie out based on updated financials provided by Lordstown management.	1.3	\$ 300	\$ 390.00

EXHIBIT C1**Lordstown Motors Corp., et al.****Case No. 23-10831**

Audit Services

October 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Melina Lynn	11/13/23	Review, as of 11/13/23, the audit disclosure checklist, concurrently comparing to Q2 to determine the changes from last quarter to this quarter.	1.7	\$ 250	\$ 425.00
Dan Varnish	11/13/23	(2.0) Updated, as of 11/13/23, the statement of cash flow tie out based on updated financials provided by Lordstown management.	2.0	\$ 300	\$ 600.00
Sara Rufo	11/13/23	2.0 Continue, as of 11/13/23, Senior Manager review of Q3 workpaper documentation including 10-Q tie out, concurrently updating analytics as a required 10-Q interim review procedures.	2.0	\$ 400	\$ 800.00
Melina Lynn	11/13/23	Clear review comments, as of 11/13/23, within cash flow analytics (1.0), independence (0.3), Audit Committee slides (0.2), as well as the officer certifications (0.5).	2.0	\$ 250	\$ 500.00
Melina Lynn	11/13/23	Update, as of 11/13/23, the footnotes for new version of the 10Q along with the face statement documentation in order to tie the amounts to the 10Q.	2.0	\$ 250	\$ 500.00
Mark Schierholt	11/13/23	Managing Director finalization of the Form 10-Q procedures.	2.1	\$ 450	\$ 945.00
Scott Stelk	11/13/23	(2.3) Partner review, as of 11/13/23, of Q3 workpaper documentation; including independence workpapers, Legal memo, analytics, representation letters, and Q3 10-Q.	2.3	\$ 500	\$ 1,150.00
Mark Schierholt	11/13/23	Continue, from earlier on 11/13/23, Managing Director finalization of the Form 10-Q procedures.	2.4	\$ 450	\$ 1,080.00
Dan Varnish	11/13/23	(2.5) Updated, as of 11/13/23, the income statement tie out based on updated financials provided by Lordstown management.	2.5	\$ 300	\$ 750.00
Scott Stelk	11/13/23	(2.6) Continue, from earlier on 11/13/23, Partner review of Q3 workpaper documentation; including independence workpapers, Legal memo, analytics, representation letters, and Q3 10-Q.	2.6	\$ 500	\$ 1,300.00
Sarah Pencak	11/13/23	(2.8) Updated, as of 11/13/23, the 10Q tie out documentation based on tie out question responses from M. Port (Lordstown) for the purposes of confirming the financials are complete / accurate.	2.8	\$ 300	\$ 840.00
Sarah Pencak	11/13/23	(3.3) Analyzed the accounting disclosure checklist, as of 11/13/23, prepared by Lordstown management to confirm the disclosures in the financials are complete / accurate.	3.3	\$ 300	\$ 990.00
Dan Varnish	11/14/23	(0.2) Ran a comparison between the published 10-Q versus the most current drafted 10-Q to confirm no changes were made subsequent to the filing of the 10-Q.	0.2	\$ 300	\$ 60.00

EXHIBIT C1**Lordstown Motors Corp., et al.****Case No. 23-10831****Audit Services**

October 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Melina Lynn	11/14/23	(0.2) Review, as of 11/14/23, the Board minutes representation letter from Lordstown management, concurrently documenting understanding in the KCw Q3 Lordstown audit file.	0.2	\$ 250	\$ 50.00
Melina Lynn	11/14/23	Confirm all minutes are accounted for in Lordstown audit file, concurrently updating, as of 11/14/23, meeting names.	0.2	\$ 250	\$ 50.00
Bradley Nemeth	11/14/23	(0.3) Call with P. Bradford and B. Nemeth (KPMG) to discuss status, 11/14/23, of the Lordstown bankruptcy matter.	0.3	\$ 470	\$ 141.00
Darrin Schultz	11/14/23	(0.3) Partner (SEC Reviewing Partner) review, as of 11/14/23, of updated AC deck for presentation of interim review results to Lordstown.	0.3	\$ 500	\$ 150.00
Melina Lynn	11/14/23	Compared, as of 11/14/23, the 10Q received from M. Port (Lordstown) with the previous version to identify revisions.	0.3	\$ 250	\$ 75.00
Melina Lynn	11/14/23	Continue, as of 11/14/23, to draft independence email to another professional, concurrently documenting responses within Lordstown audit file.	0.3	\$ 250	\$ 75.00
Dan Varnish	11/14/23	(0.5) Continue, as of 11/14/23, to update footnote 1 tie out based on updated financials provided by Lordstown management.	0.5	\$ 300	\$ 150.00
Dan Varnish	11/14/23	(0.5) Continue, as of 11/14/23, to update footnote 2 tie out based on updated financials provided by Lordstown management.	0.5	\$ 300	\$ 150.00
Dan Varnish	11/14/23	(0.5) Updated, as of 11/14/23, footnote 3 tie out based on updated financials provided by Lordstown management.	0.5	\$ 300	\$ 150.00
Dan Varnish	11/14/23	(0.5) Updated, as of 11/14/23, footnote 6 tie out based on updated financials provided by Lordstown management.	0.5	\$ 300	\$ 150.00
Bradley Nemeth	11/14/23	(0.8) AS 2405 consultation for Q3 - Director review, as of 11/14/23, of audit team Consultation memo.	0.8	\$ 470	\$ 376.00
Ana Purnell	11/14/23	(1.0) DPP (Department of Professional Practice) Managing Director review, as of 11/14/23, of audit team's Legal memo required review as part of national office consultation.	1.0	\$ 765	\$ 765.00
Peter Bradford	11/14/23	(1.0) Managing Director review, as of 11/14/23, of Q3 workpaper documentation including SEC legal matter DPP Consultation memo as well as the specialist workpaper documentation.	1.0	\$ 500	\$ 500.00
Dan Varnish	11/14/23	(1.1) Updated, as of 11/14/23, balance sheet analytics based on updated financials provided by Lordstown management.	1.1	\$ 300	\$ 330.00

EXHIBIT C1**Lordstown Motors Corp., et al.****Case No. 23-10831****Audit Services**

October 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Dan Varnish	11/14/23	(1.2) Updated, as of 11/14/23, statement of cash flow analytics based on updated financials provided by Lordstown management.	1.2	\$ 300	\$ 360.00
Dan Varnish	11/14/23	(1.4) Continue, as of 11/14/23, to update income statement tie out based on updated financials provided by Lordstown management.	1.4	\$ 300	\$ 420.00
Dan Varnish	11/14/23	(2.1) Continue, as of 11/14/23, to update the statement of cash flow tie out based on updated financials provided by Lordstown management.	2.1	\$ 300	\$ 630.00
Melina Lynn	11/14/23	(2.3) Review, as of 11/14/23, all the Audit Committee meeting minutes (provided by Lordstown) during Q3, concurrently documenting key points relative to progress/status of KPMG engagement for upload to KCw audit file.	2.3	\$ 250	\$ 575.00
Sara Rufo	11/14/23	2.4 Continue, as of 11/14/23, Senior Manager review of Q3 workpaper documentation; including legal letters, representation letters, 10-Q FN tie outs, final 10-Q as a required interim review procedures.	2.4	\$ 400	\$ 960.00
Melina Lynn	11/14/23	Continue, as of 11/14/23, to update the footnotes for new version of the 10Q along with the face statement documentation in order to tie the amounts to the 10Q.	2.4	\$ 250	\$ 600.00
Sara Rufo	11/14/23	2.7 Draft, concurrently finalize memo related to DPP Consultation on ongoing legal matters.	2.7	\$ 400	\$ 1,080.00
Mark Schierholt	11/14/23	Continue, as of 11/14/23, Managing Director finalization of the Form 10-Q procedures.	3.3	\$ 450	\$ 1,485.00
Scott Stelk	11/14/23	(3.6) Partner review, as of 11/14/23, of final Consultation memo relating to ongoing Lordstown Corp legal matters.	3.6	\$ 500	\$ 1,800.00
Mark Schierholt	11/14/23	Continue, from earlier on 11/14/23, Managing Director finalization of the Form 10-Q procedures.	3.7	\$ 450	\$ 1,665.00
Ellen Russo	11/14/23	Managing Director review, as of 11/14/23, of Legal memo, concurrently clearing open comments.	3.8	\$ 765	\$ 2,907.00
Scott Stelk	11/14/23	(3.9) Partner review, as of 11/14/23, of Q3 workpaper documentation including analytics, legal letters, final Q3 10-Q2.	3.9	\$ 500	\$ 1,950.00
Total Audit Services			170.1		\$ 62,499.00

EXHIBIT C2

Lordstown Motors Corp., et al.
Case No. 23-10831
Retention Services
October 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
<i>no services provided in current month</i>					
Total Retention Services			<u>0.0</u>		<u>\$ -</u>

EXHIBIT C3**Lordstown Motors Corp., et al.****Case No. 23-10831**

Fee Application Preparation Services
October 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Mila Orobias	10/09/23	0.1 Email communication to S. Rufo (KPMG) requesting description of services to be included in KPMG's 2nd monthly application for Lordstown Motors Corp.	0.1	\$ 210	\$ 21.00
Mila Orobias	10/09/23	0.4 Prepare the 2nd monthly fee exhibits for inclusion in Lordstown 2nd monthly fee application.	0.4	\$ 210	\$ 84.00
Mila Orobias	10/10/23	0.1 Email communication to C. Campbell (KPMG) requesting to review Lordstown 2nd monthly fee exhibit.	0.1	\$ 210	\$ 21.00
Mila Orobias	10/11/23	0.1 Email communication to S. Rufo (KPMG) requesting to review 2nd monthly fee exhibit for inclusion in Lordstown 2nd monthly fee application.	0.1	\$ 210	\$ 21.00
Celeste Campbell	10/11/23	Perform manager review of 2nd monthly exhibits as required in advance of filing.	0.4	\$ 298	\$ 119.20
Mila Orobias	10/17/23	0.1 Email communication to C. Campbell (KPMG) to send the Lordstown 2nd monthly narrative, certification / exhibit for review.	0.1	\$ 210	\$ 21.00
Mila Orobias	10/17/23	Prepare the 2nd monthly fee Narrative (0.5), Declaration/certification (0.1) to be included in Lordstown 2nd monthly fee application.	0.6	\$ 210	\$ 126.00
Celeste Campbell	10/17/23	0.7 Perform manager review of Lordstown 2nd monthly narrative (.4), certification (.1) and finalized exhibits (.2).	0.7	\$ 298	\$ 208.60
Mila Orobias	10/18/23	0.2 Finalize 2nd monthly fee application deliverable in advance of submission for filing.	0.2	\$ 210	\$ 42.00
Mila Orobias	10/23/23	0.1 Communication via email requesting debtors counsel (White & Case LLP) to file / serve Lordstown 2nd monthly fee application.	0.1	\$ 210	\$ 21.00
Mila Orobias	10/23/23	0.2 Finalize Lordstown 2nd monthly fee application documentation for C. Campbell (KPMG) final review in advance of sending to counsel for filing.	0.2	\$ 210	\$ 42.00
Mila Orobias	10/24/23	0.1 Communication via email with Lordstown debtors counsel regarding filing / submission as well as the acceptable format for interim fee application.	0.1	\$ 210	\$ 21.00
Mila Orobias	11/01/23	1.0 Prepare Lordstown 1st interim fee application.	1.0	\$ 210	\$ 210.00
Celeste Campbell	11/03/23	0.7 Perform manager review of Lordstown 1st interim fee application as required in advance of filing, concurrently cross-checking docket references and confirming consolidated numbers.	0.7	\$ 298	\$ 208.60
Mila Orobias	11/08/23	0.1 Email communication to S. Stelk (KPMG) requesting for approval/permission to apply signature to Lordstown 1st interim fee application.	0.1	\$ 210	\$ 21.00

EXHIBIT C3**Lordstown Motors Corp., et al.****Case No. 23-10831**Fee Application Preparation Services
October 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Mila Orobia	11/13/23	0.1 Email communication requesting debtors counsel to file / serve Lordstown 1st interim fee application.	0.1	\$ 210	\$ 21.00
Celeste Campbell	11/13/23	0.2 Perform manager review of final version of Lordstown 1st interim in advance of submission for filing.	0.2	\$ 298	\$ 59.60
Mila Orobia	11/28/23	2.8 Began to prepare exhibit C1 for inclusion in the Lordstown Motors Corp 3rd combined monthly fee application.	2.8	\$ 210	\$ 588.00
Mila Orobia	11/28/23	3.3 Continue, from earlier on 11/28/23, to prepare exhibit C1 for inclusion in the Lordstown Motors Corp 3rd combined monthly fee application.	3.3	\$ 210	\$ 693.00
Mila Orobia	11/29/23	3.0 Continue, from earlier on 11/29/23, to prepare exhibit C1 for inclusion in the Lordstown Motors Corp 3rd combined monthly fee application.	3.0	\$ 210	\$ 630.00
Mila Orobia	11/30/23	2.9 Continue, as of 11/30/23, to prepare exhibit C1 for inclusion in the Lordstown Motors Corp 3rd combined monthly fee application.	2.9	\$ 210	\$ 609.00
Total Fee Application Preparation Services			17.2		\$ 3,788.00